



STATE BOARD OF EQUALIZATION

April 30, 1956

Mr. [B]
P. O. Box XXX
---, California

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Dear Mr. [B]:

In answer to your letter of April 17, we advise that sales to school districts are not exempt from sales tax under the local State-administered sales and use tax ordinances which went into effect in seven counties of the State on April 1, 1956.

There has been some misunderstanding in regard to whether exemptions contained in the locally administered ordinances of the cities in the seven counties were continued in the State-administered ordinances. They were not, and we have corresponded with the County of Riverside concerning this matter. We believe that the confusion has now been eliminated and you will have no further difficulty in passing on the amount of State-administered local tax to your school district customers.

The place of sale is governed by local sales and use tax Ruling 2205, copy enclosed.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ds

Enclosure

cc: Downey – Compliance

Note: Effective February 25, 1970, Regulation 1805 was adopted as a restatement of a portion of repealed Ruling 2205.